

**SUPPLEMENTAL INSTRUCTIONS FOR NORTH DAKOTA CITIES
2015 SURVEY OF LOCAL GOVERNMENT FINANCES**

PLEASE REPORT FOR THE PERIOD JANUARY 1, 2014 THROUGH DECEMBER 31, 2014

AGENCY REPORTING

In reporting data for all funds of the general government, please include the following fiscal activities:

City job development authorities
Commerce authorities
Improvement districts
Library boards
Municipal arts councils
Municipal parking authorities
Municipal steam heating authorities
Port authorities (with ex officio boards)
Urban renewal agencies

SPECIAL NOTES**MUNICIPAL IMPROVEMENT DISTRICTS****Include**

- Revenue of assessments (and interest) collected during the year from property owners (*report in PART 2, question 5, item C., code U01*)
- Amounts paid to contractors during the year for work on Improvement District projects as capital outlays (*report in PART 3, question 9, at the appropriate item*)
- Payments made to contractors by warrants issued rather than by cash (*report in PART 4, question 12, item A.2.*)
- Value of warrants issued, redeemed, and outstanding debt and balances of municipal improvement districts (*report in PART 4, question 12, item A.*)
- Cash and security holdings of assessment funds (*report in PART 5*)

Exclude

- Amounts contributed to Improvement District funds from the city general fund

PART 2 - REVENUES**3. A. Property taxes (code T01)****Include**

- Amounts collected from all property tax levies of this city and its dependent agencies
- Amounts for penalties and interest on taxes
- Proceeds from tax sales and delinquent tax collections

Exclude

- Amounts received by this city from the state for personal property tax replacement and senior citizen tax credit programs (*report in PART 2, item M., code C30*)

3. B. Local sales taxes**6. Public utilities sales tax (code T15)****Include**

- Taxes, if any, imposed on public utilities measured by gross receipts or units of service sold (Not applicable in most cities)

8. Other sales taxes (code T19)**Include**

- Restaurant and lodging tax

3. C. Licensing and permit taxes**2. Amusements licensing and permit taxes (code T21)****Include**

- Proceeds from licensing of manufacturers of pull-tabs, paper bingo cards and/or dispensing devices, and other associated gaming devices

5. Occupation and business licensing and permit taxes (code T28)**Include**

- Inspection and examination fees in connection with the issuance or renewal of a business license or permit

6. Other licensing and permit taxes (code T29)**Include**

- City-imposed dog and bicycle licenses
- Building permits
- Other licenses and permits

3. D. Local income taxes - Not applicable**3. E. Other taxes****1. Death and gift tax (code T50)****Include**

- Revenue from estate taxes

4. Intergovernmental revenues**A. Streets and highways – From the State (code C46)****Include**

- Highway fund tax distribution from the State

D. Health and/or hospitals – From the State (code C42)**Include**

- Amount received from the State Department of Health and Human Services

M. General support – From the State (code C30)**Include**

- Personal property tax replacement
- Senior citizens tax credit
- Cigarette sales tax distributions
- Oil and gas production tax distributions
- State revenue sharing

PART 3 – EXPENDITURES**11. Personnel expenditures (code Z00)****Include**

- Salaries and wages for all employees, full-time and part-time
- Salaries paid for employees of any utility owned and operated by this government
- Salaries and wages in gross amount before deductions for income taxes, social security, or retirement coverage